IN THE HIGH COURT OF JUDICATURE, ANDHRA PRADESH
AT HYDERABAD

(Special Original Jurisdiction)

MONDAY, THE TWELFTH DAY OF JULY
TWO THOUSAND AND FOUR

PRESENT

THE HON'BLE MR JUSTICE BILAL NAZKI

and
THE HON'BLE MR JUSTICE P.S.NARAYANA

WRIT PETITION NO.12106 of 2003

Between:

K.Raja Reddy S/o. Linga Reddy,
r/o. 7-2-714,Mankammathota,

Karimnagar Dist. **..... PETITIONER**

AND

Licensing Officer,

Office of the Deputy Transport

Commissioner & Secretary,
Regional Transport Authority, Karimnagar. **.....RESPONDENT**

Petition under Article 226 of the constitution of India praying that in the circumstances stated in the Affidavit filed herein the High Court will be pleased to issue a Writ of Certiorari or direction, calling for the concerned records from the respondent and quash the Demand Notice dt.20-5-2003 in R.No.5785/A2/2002 demanding a sum of Rs.1,53,192/- towards the difference of tax, and pass such other order as it deems fit.

Counsel for the Petitioner: MR.P.RAJAGOPALA CHARY

Counsel for the Respondent: SPL GP FOR TAXES

The Court made the following :

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ORDER: (PER SRI BN, J)

Heard learned Counsel for the parties and with their consent the writ petition is being disposed of at this stage. Counter has also been filed.

The vehicle bearing registration No. AIM 6666 was put to check by Motor Vehicle Inspector on 25-09-2002. The Motor Vehicle Inspector found that the vehicle was being driven without permit. He also noted that R.C., I.C., D.L., Conductor Licence, Timing Schedule were not produced, and no proof of F.C.Tax was furnished. The vehicle was seized. On orders of this Court, the vehicle has been released on payment of Rs.3,000/-. Even in the show cause notice, it was noted by the respondent that the vehicle No.AIM 6666 is covered by spare permit No.14/95 valid up to 17-09-2005 and fitness Certificate was valid up to 20-05-2003. In the counter-affidavit, it has further been admitted that the tax for the vehicle has been paid for the quarter ending 30-09-2002. After the petitioner gave reply to show cause notice, the respondent passed an order directing payment of Rs.1,53,192/-. Petitioner was asked to pay the tax at the rate of Rs.3500/- per seat per quarter and the rate of tax had been changed. The matter is fully covered by a larger bench judgment of this Court reported in ***'L.Royal Reddy Vs. State of A.P.,'*** wherein it was laid down that, for violation of conditions of permit, a different rate of tax cannot be imposed but action can be taken in terms of the Motor Vehicles Act and Rules for violating the conditions of permit.

We accordingly set aside the impugned notice, however give liberty to the respondent to proceed against the petitioner in accordance with law, if he so choose.

Writ petition is allowed accordingly. No costs.

(Bilal Nazki, J)

12th July, 2004

(P.S.Narayana, J)

LUR

To

1. Licensing Officer,

Office of the Deputy Transport

Commissioner & Secretary,
Regional Transport Authority, Karimnagar.

2. Two CCs to the Spl.Govt. Pleader for Taxes,

High Court Buildings, Hyderabad (O.U.T)

3. Two CD copies

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